



L. JOYCE HANPERS  
COMMISSIONER

# *The Commonwealth of Massachusetts*

*Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street. Boston 02204*

June 8, 1982

Inc. ("Center")

is an incorporated non-profit residential treatment center for emotionally disturbed children ranging in age from nine to eighteen. The Center operates a school which all children resident at the Center must attend year round. The Center's school maintains a regular curriculum and a faculty of thirteen; it is a member of the Massachusetts Association for Approved Private Schools and is authorized to grant high school degrees.

As part of the Center's pre-vocational training program, it will operate a snack bar staffed largely by children from the Center. The snack bar will serve food and beverages only to members of the Center's community. You inquire whether sales of food and beverages at the snack bar will be subject to the sales tax on meals.

The sale of food and beverages at a snack bar is subject to tax unless a specific exemption from tax applies.

General Laws Chapter 64H, Section 6(cc) provides, in part, an exemption for sales of:

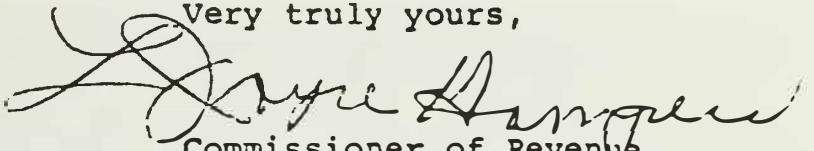
"meals prepared by employees thereof and served in any hospital or sanatorium...or in any institution or private house licensed under section twenty-nine of chapter nineteen relat-ing to certain residential or day care facilities

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for the mentally ill or mentally retarded;...  
and meals furnished to students by an educational  
institution which normally maintains a regular  
faculty and curriculum and normally has a  
regularly enrolled body of pupils or students  
in attendance at the place where its educational  
activities are regularly carried on..."

Based on the foregoing, it is ruled that the Center is an  
educational institution within the meaning of Chapter 64H,  
Section 6(cc). Therefore, sales of food and beverages at the  
snack bar to children who are students at the Center's school  
are not subject to tax; sales of food and beverages at the  
snack bar to others are subject to tax.

Very truly yours,



Wayne Langdon  
Commissioner of Revenue

LJB:JXD:mf

LR 82-59